

Article - Tax - General

[\[Previous\]](#)[\[Next\]](#)

§13–525.

(a) A party may submit to the Tax Court a request for a ruling on a question of law that is material to the appeal.

(b) On a request submitted under subsection (a) of this section, the Tax Court may:

- (1) issue a ruling on the question of law;
- (2) modify the question submitted by a party and issue a ruling on the modified question; or
- (3) decline to issue a ruling.

[\[Previous\]](#)[\[Next\]](#)